

## **MINUTES**

### **MONTANA HOUSE OF REPRESENTATIVES 65th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Jeff Essmann, on March 8, 2017 at 8:00 AM, in Room 152 Capitol

#### **ROLL CALL**

**Members Present:**

Rep. Jeff Essmann, Chair (R)  
Rep. Kelly Flynn, Vice Chair (R)  
Rep. Tom Jacobson, Vice Chair (D)  
Rep. Kim Abbott (D)  
Rep. Becky Beard (R)  
Rep. Zach Brown (D)  
Rep. Mary Ann Dunwell (D)  
Rep. Dave Fern (D)  
Rep. Wylie Galt (R)  
Rep. Jim Hamilton (D)  
Rep. Adam Hertz (R)  
Rep. Greg Hertz (R)  
Rep. George G. Kipp III (D)  
Rep. Steve Lavin (R)  
Rep. James O'Hara (R)  
Rep. Alan Redfield (R)  
Rep. Bridget Smith (D)  
Rep. Tom Welch (R)  
Rep. Kerry White (R)

**Members Excused:**

Rep. Ron Ehli (R)

**Members Absent:** None

**Staff Present:** Margot Miltenberger, Committee Secretary  
Megan Moore, Legislative Branch

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 137, 2/28/2017; HB 550, 2/27/2017; HB 554, 2/27/2017

**HEARING ON SB 137****Opening Statement by Sponsor:**

00:02:22 Sen. Duane Ankney (R), SD 20, opened the hearing on SB 137, Increase taxpayer appeal options and create informal procedures.

**Proponents:**

00:06:12 Brand Boyar, Boyar Law Offices, State Bar Association  
00:12:16 Bridger Mahlum, Montana Chamber of Commerce (MCC)  
00:13:12 Gene Walborn, Department of Revenue (DOR)  
00:14:18 Holly Franz, Montana Society of CPAs (MSCPA)  
00:15:35 Bob Story, Montana Taxpayers Association (Montax)

**Opponents:** None

**Informational Witnesses:** None

**Questions from Committee Members and Responses:**

00:16:01 Rep. White  
00:16:48 Sen. Ankney  
00:17:07 Rep. White  
00:17:31 Gene Walborn, DOR  
00:17:51 Rep. Fern  
00:19:49 Gene Walborn, DOR  
00:20:25 Rep. Dunwell  
00:23:34 Gene Walborn, DOR  
00:23:49 Rep. G. Hertz  
00:24:11 Gene Walborn, DOR

**Closing by Sponsor:**

00:24:46 Sen. Ankney

**HEARING ON HB 554****Opening Statement by Sponsor:**

00:27:17 Rep. Becky Beard (R), HD 80, opened the hearing on HB 554, Clarify laws related to property tax assistance programs.

**Proponents:** None

**Opponents:** None

**Informational Witnesses:**

00:31:44 Sherri Diemert, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:32:21 Chair Essmann  
00:34:57 Sherri Diemert, DOR  
00:35:03 Rep. White  
00:35:37 Sherri Diemert, DOR

**Closing by Sponsor:**

00:36:52 Rep. Beard

00:37:16 Chair Essmann relinquished the chair to Vice Chair Flynn

**HEARING ON HB 550****Opening Statement by Sponsor:**

00:37:50 Rep. Jeff Essmann (R), HD 54, opened the hearing on HB 550, Revise laws related to corporate loss carryback and carryforward.

**Proponents:**

00:42:33 John Steinhoff, Montana Society of CPAs (MSCPA)  
00:44:30 Bob Story, Montana Taxpayers Association (Montax)  
00:46:34 Alan Olson, Montana Petroleum Association (MPA)  
00:47:06 Bridger Mahlum, Montana Chamber of Commerce (MCC)  
00:47:54 Holly Franz, Montana Society of CPAs (MSCPA)

[EXHIBIT\(tah48a01\)](#)**Opponents:**

00:51:19 Gene Walborn, Department of Revenue (DOR)

[EXHIBIT\(tah48a02\)](#)**Informational Witnesses:** None**Questions from Committee Members and Responses:**

00:55:07 Rep. Redfield  
00:56:02 Brian Staley, Department of Revenue (DOR)  
00:56:54 Rep. Redfield  
00:57:02 Holly Franz, MSCPA  
00:57:38 Megan Moore, Legislative Services Division (LSD)  
00:58:16 John Steinhoff, MSCPA  
00:58:49 Rep. Dunwell  
01:01:27 Gene Walborn, DOR  
01:01:51 Rep. Fern  
01:03:47 Gene Walborn, DOR  
01:04:20 Rep. Z. Brown  
01:05:01 Holly Franz, MSCPA  
01:05:49 Rep. Z. Brown  
01:06:18 Bob Story, MTA  
01:06:57 Rep. Jacobson  
01:08:03 Holly Franz, MSCPA  
01:08:38 Rep. Abbott  
01:09:43 Rep. Essmann  
01:11:19 Rep. Beard  
01:11:42 Rep. Essmann  
01:13:04 Rep. Jacobson  
01:13:59 Rep. Essmann  
01:14:30 Rep. Hamilton  
01:16:14 Rep. Essmann

01:17:40 Rep. Dunwell  
01:18:09 Gene Walborn, DOR  
01:18:31 Rep. Fern  
01:19:26 Gene Walborn, DOR  
01:21:08 Rep. G. Hertz  
01:22:39 Gene Walborn, DOR  
01:22:54 Vice Chair Flynn  
01:23:21 Holly Franz, MSCPA

**Closing by Sponsor:**

01:23:56 Rep. Essmann

**Committee Business:**

01:26:37 Chair Essmann resumed the chair  
01:27:53 Rep. Z. Brown  
01:28:35 Rep. Fern  
01:29:44 Rep. Redfield  
01:30:10 Rep. Hamilton  
01:31:28 Megan Moore, LSD  
01:31:47 Chair Essmann

**ADJOURNMENT**

Adjournment: 01:33:20

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Margot Miltenberger, Secretary

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Additional Documents:

**EXHIBIT**([tah48aad.pdf](#))